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COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT AND DESIGN APPLICATIONS

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated next to my name; that I verily believe that I am the original, first and sole inventor (if only one inventor is named below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Insert Title: ENCODING DEVICE AND METHOD, DECODING DEVICE AND METHOD, PROGRAM, AND RECORDING MEDIUM

Fill in Appropriate the specification of which is attached hereto. If not attached hereto, the application is identified by the attorney docket number as set forth above and/or the following:

Information - The specification was filed on _____ as
For Use Without United States Application Number _____;
Specification and amended on _____ (if applicable) and/or
Attached: the specification was filed on January 22, 2004 as PCT
International Application Number PCT/JP2004/000563;
amended on _____ (if applicable)

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I do not know and do not believe the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representative or assigns more than twelve months (six months for designs) prior to this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns, except as follows.

I hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Insert Priority Information: (if appropriate)	2003-025365 (Number)	JAPAN (Country)	February/3/2003 (Month/Day/Year Filed)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
	2003-189517 (Number)	JAPAN (Country)	July/1/2003 (Month/Day/Year Filed)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
	 (Number)	 (Country)	 (Month/Day/Year Filed)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes
	 (Number)	 (Country)	 (Month/Day/Year Filed)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional applications(s) listed below.

Insert Provisional Application(s): (if any)	(Application Number)	(Filing Date)
	(Application Number)	(Filing Date)

All Foreign Applications, if any, for any Patent or Inventor's Certificate Filed More than 12 Months (6 Months for Designs) Prior to the Filing Date of This Application:

Insert Requested Information: (if appropriate)	Country	Application Number	Date of Filing (Month/Day/Year)

I hereby claim the benefit under Title 35, United States Code, §120 of any United States and/or PCT application(s), including for continuation-in-part application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States and/or PCT application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose information which is material to the patentability as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

Insert Prior U.S. Application(s): (if any)	(Application Number)	(Filing Date)	(Status - patented, pending, abandoned)
Page 1 of 2	(Application Number)	(Filing Date)	(Status - patented, pending, abandoned)

I hereby appoint the practitioners at CUSTOMER NO. 02292 as my attorneys or agents to prosecute this application and/or an international application based on this application and to transact all business in the United States Patent and Trademark Office connected therewith and in connection with the resulting patent based on instructions received from the entity who first sent the application papers to the practitioners, unless the inventor(s) or assignee provides said practitioners with a written notice to the contrary:

Send Correspondence to:

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Insert Date This
Document is Signed

Insert Residence
Insert Citizenship

Insert Post Office
Address

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Inventor, if any:
see above

Full Name of Third
Inventor, if any:
see above

Full Name of Fourth
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